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as a result of that federal change. We are proposing to do that by having the beneficiary of the federal income tax change, that is the extra 30 percent depreciation deduction, add back to their Nebraska income a certain portion of that deduction. We are asking that they would add back 85 percent of that extra deduction that they would have taken on their federal return. That has the effect, we believe, of holding the state of Nebraska harmless for the federal change. Now there...we may hear later in the discussion that there are those who have made an analysis of the proposal and they tell you that we don't come out exactly equal. That's true. There is no way that we're aware of that, with any degree of reasonable simplicity, that you can do that. Now I'm open to suggestions, and there have been suggestions and we're trying to analyze them in the fashion that would allow us to come out neutral or not have an actual revenue enhancement from this proposal. We are tussling with two different competing concepts. One is that we do not wish to try to raise revenue with this proposal, above and beyond where we would have been had the federal government not changed its laws, but we also are trying to find a way to do that that is administratively simple. There were other opportunities or other ways in which to accomplish this, probably more ways than you would care to hear about. But all of them have some drawbacks in terms of being able to determine that we do come out revenue neutral, or that we have something that is administratively simple and that we...that taxpayers across the state would find something that they could contend with easily on their individual tax returns. And in this instance, I am most concerned about the small business people. I realize that the large businesses can run computer programs and hire accountants, and they can do about anything we ask them, no matter how complex. They might complain a little bit but they would do it. But complexity does begin to affect the small business people in a very significant way. So those are the competing considerations--find something that is simple enough to be administered, and at the same time keeps us revenue neutral. We hope that is what the proposal in the committee amendment does. And again, what it suggests is that we take the federal extra deduction, the 30 percent first-year depreciation, and add that amount back, or 85 percent of that amount back to your Nebraska income and then calculate the tax on the resulting